IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE HON'BLE MR JUSTICE M.H.S. ANSARI

And

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 28486 of 1996

Between:

M/s. Harshadkumar and Brothers., Bombay, Rep. by its Partner: Mr.Jayanth Lal J.Shah, S/o Jhutalal N.Shah, R/o Bombay.

..... PETITIONER

AND

The Commercial Tax Officer -(Int.)- Division-II,
Guntur District.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to Issue, a Writ, order, or direction more particularly one in the nature of Writ of Mandamus declaring the proceedings of Show-cause Notice dt:3-12-96 as illegal, without jurisdiction, without authority of law, unjust and opposed to the principles of nature justice and pass such other order or orders as are deemed fit and proper in the interest of justice.

Counsel for the Petitioner: MR.M.V.K.MURTY

Counsel for the Respondent: GP FOR COMMERCIAL TAX ES

The Court made the following:

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ORAL ORDER: (per MHSA.J.)

Petitioner in the instant Writ Petition questioned the show cause notice dated 3.12.1996, whereby the petitioner was asked to show cause as to why penalty should not be levied.

2. As the assessment order itself has been set aside by the Appellate Deputy Commissioner (CT), the show cause notice impugned in the instant Writ Petition does not survive.

3. Accordingly the Writ Petition is allowed setting aside the impugned show cause notice dated 3.12.1996 leaving it open to the respondent-authority to take such steps as it may be advised and in accordance with law. No costs.

(M.H.S.ANSARI, J.)

22nd December, 2004.

(S.ANANDA REDDY, J.)

SSR

Rule is made absolute as above. Witness the Hon'ble Sri Justice Devinder Gupta, the Hon'ble the Chief Justice, the 22nd day of December, 2004.

..... REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1. The Commercial Tax Officer -(Int.)- Division-II,
   Guntur District.

2 2CCs to G.P. for Commercial Taxes, High Court of A.P. (OUT)

3 2CD copies.